



കേരള ഗസറ്റ് KERALA GAZETTE

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

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PART IV Private Advertisements and Miscellaneous Notifications

BAR COUNCIL OF KERALA

(Statutory Body Constituted under the Advocates Act, 1961)
(Bar Council Bhavan, High Court Campus, Kochi-682 031)

AUDITOR'S REPORT

1. We have examined the Balance Sheet as at 31st March 2010, and the Income & Expenditure account for the year ended on that date, attached herewith, of The Bar Council of Kerala, Bar Council Bhavan, High Court Campus, Cochin-31. These financial statements are the responsibility of the management of the council. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also included assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:—

- (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
- (B) In our opinion, proper books of accounts have been kept by the Bar Council of Kerala so far as appears from our examination of such books.
- (C) The Balance sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account maintained by the Council.
- (D) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, give a true and fair view:—

- (i) In the case of the balance sheet, of the state of affairs of The Bar Council of Kerala as at 31st March 2010, and
- (ii) In the case of the Income & Expenditure account, of the excess of Income over expenditure of the Council for the year ended on that date.

For GEORGE & JOSEPH ASSOCIATES
Chartered Accountants

30-1-2013.

42/1378, Kanjiramukkil Building,
Mariakutty John Road (Kompara),
Ernakulam North P. O.,
Cochin-682 018, Kerala
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(Sd.)

JOSEPH V. VARGHESE B.Sc. FCA,
Partner
Memb. No. 201983.

Balance Sheet as at 31st March 2010

<i>Liabilities</i>	<i>SCH</i>	<i>Amount</i>	<i>Assets</i>	<i>SCH</i>	<i>Amount</i>
CAPITAL FUND:—			Fixed Assets	D	8,830,120.47
Opening Balances		28,798,536.00			
Add:—Excess Income over Expenditure		3,744,666.84	Investments	E	23,088,847.16
Endowments	A	322,328.15	CURRENT ASSET		
Bar Council of India Welfare Committee		2,000,000.00	Deposit, Loans and Advances	F	671,528.03
Security Deposit	B	611,375.00	Bar Council of Kerala Trust		2,900,000.00
Current Liabilities	C	358,391.00	Cash and Bank Balances	G	344,801.34
		35,835,296.99			35,835,296.99

For, The Bar Council of Kerala

Secretary

Treasurer

For GEORGE & JOSEPH ASSOCIATES

Chartered Accountants

Cochin-18,
30-1-2013.

(Sd.)

JOSEPH V. VARGHESE B.Sc. FCA

Partner

Memb. No. 201983.

Income & Expenditure Account for the year ended 31st March 2010

<i>Expenditure</i>	<i>Amount</i>	<i>Income</i>	<i>Amount</i>
(1)	(2)	(3)	(4)
To Salary & Allowances to staff	1,342,647.00	By Certificate Fees	436,900.00
„ Salary & Allow. to Secretary	180,000.00	„ Enrolment Fees	597,525.00
„ Postage, Telegram & Telephone	99,614.00	„ Registration Fees	1,957,500.00
„ Seminar Expenses	47,869.61	„ Entry Pass Collection	114,625.00
„ Meeting Expenses	139,348.30		„
Late Fees	1,484,000.00		
„ Printing & Stationery	346,660.83	„ Transfer Fees	160,000.00

,, Travelling Expenses	9,767.50	,, Identity Card Fee	82,325.00
,, Election Expenses	11,330.00	,, Complaint Fees	29,700.00
,, Audit Fee	21,000.00	,, Application Fees	942,600.00
,, Legal Expense	72,820.00	,, Resumption Fees	180,000.00
,, Miscellaneous Expenses	70,067.72	,, Praticce Certificate Fee	25,700.00
,, Members TADA	703,805.00	,, Fee from Photographer	17,430.00
,, Art of Advocacy	101,312.00	,, Guest Room Rent	200.00
,, Refund Auditorium Service Charge	1,250.00	,, Auditorium Service Charges	21,500.00
,, Bank Charges	261.72	,, Sale of Stickers	30,610.00
,, Photocopying Expenses	17,450.00	,, Rent Received	108,000.00
To Repair & Renewals	17,898.62	By Interest Received	1,464,446.42
,, Wages & Allowances	104,511.00	,, Miscellaneous Income	54,915.00
,, Guest Room Expenses	598.00	,, Duplicate Certificate fees	24,000.00
,, Retirement benefits to Bindu	79,847.00	,, Sale of book	500.00
,, Website domain reg. charges	21,000.00		
,, Electricity Charges	91,150.00		
,, Legal Aid Expenses	1,500.00		
,, Water charges	15,480.00		
,, Consumables	2,125.06		
,, Annual Maintenance Charges	62,008.00		
,, Lease Rent	3,200.00		
,, Advertisement	17,594.00		
,, Diesel For Generator	7,690.00		
,, Donation	72,500.00		
,, PF Contribution	54,437.00		
,, Depreciation	271,067.22		
,, Excess Income over Expenditure	3,744,666.84		
transferred to Balance Sheet			
	7,732,476.42		7,732,476.42

For, The Bar Council of Kerala

Secretary

Treasurer

For GEORGE & JOSEPH ASSOCIATES,

Chartered Accountants.

(Sd.)

Cochin-18,

JOSEPH V. VARGHESE B.Sc. FCA,

30-1-2013

Partner, Memb. No. 201983.

Schedules Forming Part of Balance Sheet as on 31-3-2010

SCHEDULE-A-ENDOWMENTS

Indigent and Disabled Advocate fund	29,011.35
Legal Aid to Poor Fund	1,280.00
Mannath Krishna Menon Medal	133,985.00
Nelluvai Neelakanda Iyyer Prize	69,554.80
P. K. Kesavan Nair Fund	39,072.21
Saradha Krishna Iyyer Prize	49,424.79
Total	322,328.15

SCHEDULE: B-SECURITY DEPOSIT

Defect Liability Deposit	61,375.00
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Security Deposit-Dhanalakshmi Bank		550,000.00
	Total	611,375.00
SCHEDULE-C-CURRENT LIABILITIES		
Audit Fee Payable		39,000.00
Aid for Enrolement		5,000.00
KAWFTC		251,741.00
Bar Council of Kerala Trust (Advocates Act Book Fees)		62,650.00
	Total	358,391.00
SCHEDULE: E-INVESTMENTS		
Dhanalakshmi Bank—FD		10,556,811.25
Union Bank of India—FD		11,100,897.82
Central Bank of India—FD		145,101.95
Bank of India—FD		244,577.17
State Bank of India—FD		1,041,458.97
	Total	23,088,847.16
SCHEDULE: F-DEPOSITS LOANS & ADVANCES		
<i>Loan To Staff</i>		
Loan to Sunil	250,000.00	
Add : Accrued Interest	1,356.38	
	251,356.38	
Less:- Loan Repay Sunil	6,000.00	245,356.38
Loan to Prasad	150,000.00	
Add : Accrued interest	3367.01	
	153367.01	
Less :—Loan Repay Prasad	14,000.00	139,367.01
Loan to Sivaraman	90,000.00	
Add :—Accrued Interest	15,177.21	
	105,177.21	
Less :—Loan Repayment Sivaraman	24,000.00	81,177.21
Loan to Vijayan	88,000.00	
Add:—Accrued Interest Vijayan	4,893.42	
	92,893.42	
Less:—Loans Repay Vijayan	24,000.00	68,893.42
<i>Festival Advances To Staff</i>		
Shivaraman	1,500.00	
Vijayan	1,500.00	
Nirmala	1,500.00	
Sunil	1,500.00	6,000.00
Other Advances:—		
Electricity Deposit		10,385.00
Telephone Deposit		6,000.00
Suspense-Temporary Advance		114,349.00
	Total	671,528.03
SCHEDULE: G-CASH & BANK BALANCES		
Dhanalakshmi Bank Ltd. A/c 11799		5,158.86
Dhanalakshmi Bank Ltd A/c No. 22		175,264.81
Central Bank of India A/c 5502		7,767.00
Central Bank of India A/c 5503		15,796.00
Central Bank of India A/c 5504		55,458.00
State Bank of India A/c 2588		3,232.00

State Bank of India A/c 2589	27,744.00	
UBI A/c No. 18183	13,449.00	
Union Bank of India A/c 7011	9,672.00	
UBI A/c No. 6217	10,676.00	
Cash in Hand		20,583.67
Total	344,801.34	

SCHEDULE D: FIXED ASSETS

<i>Sl. No.</i>	<i>Particulars</i>	<i>W.D.V. as on 1-4-2009</i>	<i>Addition</i>	<i>Total</i>	<i>Depreciation Rate</i>	<i>Amount</i>	<i>W.D.V. as on 31-3-2010</i>
1	Building	6,972,753.75		6,972,753.75	0%	..	6,972,753.75
2	Library	32,342.05		32,342.05	10%	3,234.21	29,107.85
3	Furniture	251,743.17		251,743.17	10%	25,174.32	226,568.85
4	Type writer	900.43		900.43	10%	90.04	810.39
5	Cycle	26.78		26.78	10%	2.68	24.10
6	Electrical Fittings	90,597.22	1,447.00	92,044.22	15%	13,806.63	78,237.59
7	Office Equipments	14,880.82	2,801.00	17,681.82	15%	2,652.27	15,029.55
8	Xerox Machine	15,756.84	73,532.00	89,288.84	15%	13,393.33	75,895.51
9	Fax Machine	5,797.32		5,797.32	15%	869.60	4,927.72
10	Computer & Software	18,469.71	500.00	18,969.71	60%	11,381.83	7,587.88
11	Lift	148,649.42		148,649.42	15%	22,297.41	126,352.00
12	Overhead Projector .	5,060.86		5,060.86	15%	759.13	4,301.73
13	Aquaguard	3,963.00		3,963.00	20%	792.60	3,170.40
14	Air Conditioner	44,592.00		44,592.00	20%	8,918.40	35,673.60
15	Office Furnishing	609,972.33	288,255.00	898,227.33	10%	89,822.73	808,404.60
16	Generator	498,147.00		498,147.00	15%	74,722.05	423,424.95
17	Punching Machine	21,000.00		21,000.00	15%	3,150.00	17,850.00
	Total	8,734,652.70	366,535.00	9,101,187.70		271,067.22	8,830,120.47

AUDITOR'S REPORT

1. We have examined the Balance Sheet as at 31st March 2011, and the Income & Expenditure account for the year ended on that date, attached herewith, of The Bar Council of Kerala, Bar Council Bhavan, High Court Campus, Kochi-31. These financial statements are the responsibility of the management of the council. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also included assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

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- (C) The Balance sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of account maintained by the Council.
- (D) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, give a true and fair view:—
- (i) In the case of the balance sheet, of the state of affairs of The Bar Council of Kerala as at 31st March 2011, and
- (ii) In the case of the Income & Expenditure account, of the excess of **Income over expenditure** of the Council for the year ended on that date.

Cochin-18,

For GEORGE & JOSEPH ASSOCIATES

12-12-2014.

Chartered Accountants (FRN006630S)

42/1378, Kanjiramukkil Building,
Mariyakutty John Road,
Cochin-682 018, Kerala.
Phone:(Off) 0484-2395335,
Mob: 9447260531.

(Sd.)

JOSEPH V. VARGHESE B.Sc. FCA

Email:cageorge.joseph@gmail.com

Partner

Memb. No. 201983.

Balance Sheet as at 31st March 2011

<i>Liabilities</i>	<i>SCH</i>	<i>Amount</i>	<i>Assets</i>	<i>SCH</i>	<i>Amount</i>
CAPITAL FUND:—			Fixed Assets	D	8,703,553.07
Opening Balances		32,543,202.84			
Add:—Excess Income over		1,589,385.22	Investments	E	23,911,386.20
Expenditure					
Endowments	A	291,482.84	CURRENT ASSET		
			Deposit, Loans and Advances	F	1,459,156.02
Bar Council of India Welfare Committee		2,000,000.00			
			Bar Council of Kerala Trust		2,500,000.00
Security Deposit	B	611,375.00			
			Cash and Bank Balances	G	778,266.61

Current Liabilities	C	316,916.00	
		37,352,361.90	37,352,361.90

For, The Bar Council of Kerala

Secretary

Treasurer

For GEORGE & JOSEPH ASSOCIATES
Chartered Accountants (FRN 006630S)

Cochin-18,
12-12-2014.

(Sd.)
JOSEPH V. VARGHESE B.Sc. FCA
Partner.

Income & Expenditure Account for the year ended 31st March 2011

<i>Expenditure</i>	<i>Amount</i>	<i>Income</i>	<i>Amount</i>
To Salary & Allowances to Staff	1,691,210.00	By Certificate Fees	385,100.00
,, Salary & Allow. To Secretary	482,381.00	,, Enrolment Fees	540,175.00
,, Postage, Telegram & Telephone	124,575.05	,, Registration Fees	1,827,900.00
,, Seminar Expenses	525,071.00	,, Entry Pass Collection	98,900.00
,, Meeting Expenses	163,406.00	,, Late Fees	1,252,000.00
,, Printing & Stationery	173,369.10	,, Transfer Fees	164,000.00
,, Travelling Expenses	12,098.44	,, Identity Card Fee	198,730.00
,, Election Expenses	1,432,348.00	,, Complaint Fees	26,600.00
,, Audit Fee	25,000.00	,, Application Fees	858,200.00
,, Legal Expense	123,962.00	,, Resumption Fees	375,000.00
,, Miscellaneous Expenses	63,361.80	,, Practice Certificate Fee	32,800.00
,, TA&DA to Secretary	21,438.00	,, Seminar Registration Fee	168,000.00
,, Refund of Fees	11,000.00	,, Suspension Delay Condonation Fee	76,500.00
,, Compensation to former Secretary	147,266.00	,, Refund of Automation Expenses	79,625.00
,, Nomination Fee Refund	55,000.00	,, Fee From Photographer	13,115.00
,, Refund of Seminar Regn. Fee	1,500.00	,, Guest Room Rent	100.00
,, Members TADA	978,141.00	,, Auditorium Service Charges	12,500.00
,, Art of Advocacy	164,955.00	,, Sale of Stickers	44,040.00
,, Bank Charges	361.48	,, Rent Received	99,000.00
,, Photocopying Expenses	5,763.00	,, Interest Received	36,383.00
,, Repair & Renewals	19,989.94	,, Interest Accrued	1,892,973.43
,, Wages & Allowances	108,300.00	,, Miscellaneous Income	79,514.00
,, Guest Room Expenses	580.00	,, Duplicate Certificate Fees	11,000.00
,, Website domain Reg. charges	5,586.00	,, Sale of Book	2,600.00

,, Electricity Charges	130,355.00	,, Nomination Fee Received	480,000.00
,, Legal Aid Expenses	1,486.00		
,, Water Charges	4,820.00		
,, Consumables	2,727.00		
,, Annual Maintenance Charges	74,609.00		
,, Lease Rent	3,200.00		
,, JR Lawyers Proff Development Course	142,945.00		
,, Diesel for Generator	17,281.00		
,, Assistance to Bar Association and Moot Court	110,000.00		
,, PF Contribution	61,062.00		
,, Depreciation	280,222.40		
,, Excess Income over Expenditure Transferred to Balance Sheet	1,589,385.22		
	8,754,755.43		8,754,755.43

For, The Bar Council of Kerala

Secretary

Treasurer

For GEORGE & JOSEPH ASSOCIATES

*Chartered Accountants
(FRN 006630S)*

(Sd.)

JOSEPH V. VARGHESE B.Sc. FCA

Cochin-18,

12-12-2014.

Partner

Memb. No.201983.

Schedules Forming Part of Balance Sheet as on 31-3-2011

SCHEDULE-A-ENDOWMENTS:—

Indigent and Disabled Advocate Fund	28,727.12
Legal Aid to Poor Fund	3,345.29
Mannath Krishna Menon Medal	172,621.05
Nelluvai Neelakanda Iyyer Prize	35,280.00
PK Kesavan Nair Fund	41,229.00
Saradha Krishna Iyyer Prize	10,280.38
Total	291,482.84

SCHEDULE-B-SECURITY DEPOSIT :—

Defect Liability Deposit	61,375.00
Security Deposit-Dhanalakshmi Bank	550,000.00
Total	611,375.00

SCHEDULE-C-CURRENT LIABILITIES :—

Audit Fee Payable	46,000.00
Aid for Enrolement	5,000.00
KAWFTC	155,066.00
Bar Council of Kerala Trust (Advocates Act Book Fees)	110,850.00
Total	316,916.00

SCHEDULE-E-INVESTMENTS FIXED DEPOSITS :—

Dhanalakshmi Bank	9,374,773.45
Union Bank of India	11,964,196.98
Central Bank of India	130,500.00
Bank of India	1,300,728.41
State Bank of India	1,141,187.36
Total	23,911,386.20

SCHEDULE-F-DEPOSITS LOANS & ADVANCES:—

Loan to Staff

Loan to Sunil (Opening Balance)	245,356.38	
Add : Accrued interest (Current Year)	9,095.00	
	254,451.38	
Less: Loan Repay Sunil	36,000.00	218,451.38
Loan To Prasad (Opening Balance)	139,367.01	
Add : Accrued interest (Current Year)	4,997.00	
	144,364.01	
Less : Loan Repay Prasad	24,000.00	120,364.01
Loan to Sivaraman (Opening Balance)	81,177.21	
Add : Accrued Interest (Current Year)	2,197.00	
	83,374.21	
Less : Loan Repayment Sivaraman	24,000.00	59,374.21
Loans to Vijayan (Opening Balance)	68,893.42	
Add: Accrued Interest (Current Year)	2,117.00	
	71,010.42	
Less: Loans Repay Vijayan	24,000.00	47,010.42

Festival Advances to Staff

Shivaraman	2,250.00	
Vijayan	2,250.00	
Prasad	2,250.00	
Ajayan	2,250.00	
Nirmala	2,250.00	
Sunil	2,250.00	13,500.00

Other Advances

Electricity Deposit	10,385.00
Telephone Deposit	6,000.00
Rule 40-Advance	387,375.00
Election Expenditure Advance	596,696.00
Total	1,459,156.02

SCHEDULE: G-CASH & BANK BALANCES

Dhanalakshmi Bank Ltd. A/c 11799	5,528.28
Dhanalakshmi Bank Ltd .A/c No. 22	382,712.46
Central Bank of India A/c 5502	10,280.38
Central Bank of India A/c 5503	16,308.10
Central Bank of India A/c 5504	67,121.05
State Bank of India A/c 2588	3,346.00
State Bank of India A/c 2589	28,727.00
UBI A/c No. 18183	13,926.00
Union Bank of India A/c 7011	11,229.00
UBI A/c No. 6217	23,005.00
Cash in Hand	216,083.34
Total	778,266.61

SCHEDULE: D-FIXED ASSETS

Sl. No.	Particulars	W.D.V. As on 1-4-2010	Addition	Total	Depreciation Rate	W. D. V. as on 31-3-2011
					Amount	
1	Building	6,972,753.75	..	6,972,753.75	0%	6,972,753.75
2	Library	29,107.85		29,107.85	10%	26,197.07
3	Furniture	226,568.85		226,568.85	10%	203,911.97
4	Type writer	810.39		810.39	10%	729.35
5	Cycle	24.10		24.10	10%	21.69
6	Electrical Fittings	78,237.59	2,235.00	80,472.59	15%	68,401.70

7	Office Equipments	15,029.55	57,274.00	72,303.55	15%	10,845.53	61,458.02
8	Xerox Machine	75,895.51		75,895.51	15%	11,384.33	64,511.18
9	Fax Machine	4,927.72	17,600.00	22,527.72	15%	3,379.16	19,148.56
10	Computer & Software	7,587.88	58,796.00	66,383.88	60%	39,830.33	26,553.55
11	Lift	126,352.00		126,352.00	15%	18,952.80	107,399.20
12	Overhead Projector	4,301.73		4,301.73	15%	645.26	3,656.47
13	Aquaguard	3,170.40		3,170.40	20%	634.08	2,536.32
14	Air Conditioner	35,673.60		35,673.60	20%	7,134.72	28,538.88
15	Office Furnishing	808,404.60		808,404.60	10%	80,840.46	727,564.14
16	Generator	423,424.95	17,750.00	441,174.95	15%	66,176.24	374,998.71
17	Punching Machine	17,850.00		17,850.00	15%	2,677.50	15,172.50
	Total	8,830,120.47	153,655.00	8,983,775.47		280,222.40	8,703,553.07
